

Attachment 6G –Treasury Trading Partners AT 20 and AT99

Department Code Reporting for Treasury General Fund Activities

The Treasury Financial Manual, I TFM 2-4700, Agency Reporting Requirements for the Financial Report of the United States Government states: Use department code “99” strictly for recording transactions with the Treasury General Fund. Treasury trading partner “20” is used to report investments, borrowings, transfers, appropriations, and buys/sell activity. Examples of transactions appropriately coded to partner 99 are:

- Custodial activity, such as tax revenue, and miscellaneous revenue collected or accrued for the Treasury General Fund. USSGL accounts applicable to this activity include USSGL accounts 2980F, 5800F, 5801F, 5990F, and 5991F
- Employer Federal Insurance Contributions Act (FICA) contributions collected by the Internal Revenue Service
- Transfers out and distributions of income (e.g., USSGL account 7500F)
- Governmentwide entity/custodial accounts (USSGL accounts 5790F) for only Treasury Bureaus: FMS, BPD.
- Treasury-managed trust funds
- Liquidating fund assets in excess of liabilities
- Receivable from appropriations (USSGL account 1921F).
- Recessions that are permanently canceled by law
- Other asset/liability activities associated with the Treasury General Fund (e.g., USSGL accounts 1325F, 2400F)
- In addition to the above list, USSGL Account 2310 reporting of Disbursing Officer Cash should also be coded to AT99

Treasury guidance is that if it is a transaction where they are doing business with you, then it is AT20. All items that are not connected to the business of the Treasury should be coded AT99.

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